REMARKS

Please reconsider the application in view of the above amendments and the following remarks.

The Information Disclosure Statement

Applicants note with appreciation the Examiner's careful consideration of the reference(s) cited in the Information Disclosure Statements submitted on March 20, 2006, May 24, 2006, February 21, 2007 and December 7, 2007.

Status of Claims

Claims 10 and 11 have been amended. Claims 1-9, 15, 19-20, 22-24, 26-28, 30-32 and 34 have been cancelled. New claims 35-46 have been added. Claims 10 and 11 have been amended to incorporate all of the limitations of cancelled claims 1, 2, 5, 6 and 7. New claims 35-46 incorporate all of the limitations of cancelled claims 1, 3, 5, 6 and 7. In addition, claims 10, 11, 35, and 41 recite that the arrangement of films is defined so that the retardation films are laminated on the LC cell-side of the polarizing plate, support for which may be found in at least Fig. 2, Fig. 3 and at least paragraph [0069]. Further, claims 10, 11, 35, and 41 recite Nz values of the retardation films (a) and (b) of 0.72-0.78 and 0.22-0.28, respectively, support for which may be found in at least paragraph [0016]. New claims 36 to 40 depend on claim 35 and incorporate

all of the limitations of original claims 12, 13, 14, 4 and 8 respectively. Similarly, new claims 42-46 depend on claim 41 and incorporate all of the limitations of original claims 12, 13, 14, 4 and 8 respectively. Applicants submit that no new matter has been added to the application by way of the above Amendment. Accordingly, entry of the Amendment is respectfully requested.

Claim Rejections - 35 U.S.C. §103

The Examiner has rejected claims 1-4, 9 and 15 under 35 U.S.C. §103(a) as being unpatentable over Uchida et al (JP 2001-350022 "Uchida").

The Examiner has rejected claims 5-8, 10-14 and 16-34 under 35 U.S.C. §103(a) as being unpatentable over Uchida in view of Nakamura et al (JP 2002-328224 "Nakamura").

In view of the amendments and new claims now of record, it is believed that these rejections in view of the cited art is now moot. Withdrawal of these rejections is thus believed to be in order.

Specifically, Uchida doesn't describe the axis relationship between the extraordinary refractive index direction of LC in IPS mode and the absorption axis of the polarizing plate. The LC cell used in an example of Uchida is LC cell in VA mode. In the VA mode cell, the extraordinary refractive index direction doesn't exist, because LC molecular is oriented in vertical axis. In such a case, even if the optical film is arranged regardless of the optical axis of VA cell, an effect of high contrast ratio in a wide viewing range is achieved.

On the other hand, the LC cell in IPS mode has the extraordinary refractive direction. Therefore, if the optical axis of the optical film is not arranged in the relationship defined by the claimed invention to the extraordinary refractive direction of the IPS mode cell, the effect of high contrast in a wide viewing range can not be achieved. Thus, the arrangement of the optical film defined by the claims 10, 11, 35 and 41 with relationship to the IPS mode cell is not obvious.

Further, the two retardation films of the optical film as recited in the present claims cooperate with the transparent protective film with optical property as recited in the present claims.

Although Nakamura discloses a protective film, there is no suggestion in Nakamura of applying the protective film to an IPS mode LCD with the optical film with a specified relationship between the extraordinary refractive index direction and the absorption axis as recited in the present claims.

In addition, in the presently claimed invention, the Nz value of the retardation film (a) is 0.72-0.78 and that of the retardation film (b) is 0.22-0.28.

As explained in paragraph [0016], page 5, lines 24-30 and page 6, lines 1-5 of the present specification, a suppression of color shift is improved by narrowing the range of the Nz value of the retardation films (a) and (b). Thus, Examples 1 to 4 satisfying the Nz value range of the presently claimed invention have significantly better color shift in each figures than those of original Examples 5 and 6 (see present specification at page 37, starting at line 14 to page 43, ending at line 17).

In summary, an advantage of Nz values the retardation films (a) and (b) as recited in the present claims is that they make it possible to obtain an LCD having excellent color shift.

The features of the presently claimed invention are not taught or suggested in the cited references taken alone or in any combination. Therefore, Applicants submit that claimed invention is not obvious in view of the cited art. Accordingly, Applicants request that the rejection under 35 U.S.C. §103 be withdrawn.

The claims have been shown to be allowable over the prior art. Applicants believe that this paper is responsive to each and every ground of rejection cited in the Office Action in the Action dated March 19, 2008, and respectfully request favorable action in this application. The examiner is invited to telephone the undersigned, applicant's attorney of record, to facilitate advancement of the present application.

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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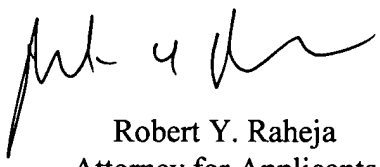

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